

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Fremont Community Schools (7605)

Fremont Community Schools (7605)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,183,109	\$3,930,699	\$3,658,272	\$3,063,756	-7%	-16%
Group Health Insurance (222)	\$1,573,361	\$1,566,704	\$1,616,314	\$1,089,874	-9%	-33%
Noncertified Salaries (120)	\$806,909	\$744,542	\$729,744	\$619,641	-6%	-15%
Transfer Tuition to Other School Corporations Within the State (561)	\$165,694	\$69,958	\$221,953	\$576,231	37%	160%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$160,511	\$121,588	\$197,591	\$224,003	9%	13%
Social Security-Certified Employee Retirement (212)	\$308,222	\$291,056	\$261,326	\$207,446	-9%	-21%
Teacher Retirement Fund, After 7-1-95 (216)	\$186,382	\$195,813	\$224,025	\$157,265	-4%	-30%
Operational Supplies (611)	\$75,243	\$81,496	\$124,442	\$108,191	10%	-13%
Computer Hardware (741)	\$188,752	\$269,259	\$145,234	\$76,647	-20%	-47%
Public Employees Retirement Fund (214)	\$57,996	\$59,703	\$76,977	\$63,801	2%	-17%
Textbooks (630)	\$71,200	\$162,230	\$44,517	\$54,577	-6%	23%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$75,463	\$73,035	\$81,841	\$54,184	-8%	-34%
Overtime Salaries (140)	\$48,145	\$51,093	\$49,385	\$46,922	-1%	-5%
Social Security-Noncertified Employee Retirement (211)	\$63,396	\$58,688	\$58,340	\$46,138	-8%	-21%
Workers Compensation Insurance (225)	\$20,410	\$13,326	\$74,075	\$37,397	16%	-50%
Nonlicensed Employees Temporary Salaries (136)	\$17,202	\$23,238	\$28,495	\$28,191	13%	-1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$25,738	\$24,502	\$27,943	\$20,234	-6%	-28%
Licensed Employees Temporary Salaries (135)	\$62,176	\$67,055	\$30,783	\$19,705	-25%	-36%
Group Life Insurance (221)	\$20,553	\$18,145	\$19,655	\$15,622	-7%	-21%
Utility Services Water and Sewage (411)	\$6,195	\$3,301	\$8,042	\$9,952	13%	24%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$14,104	\$17,333	\$7,561	\$8,396	-12%	11%
Telephone (531)	\$2,367	\$0	\$0	\$7,053	31%	N/A
Travel (580)	\$276	\$117	\$1,683	\$2,171	68%	29%
Periodicals (650)	\$1,105	\$3,007	\$959	\$1,031	-2%	7%
Severance/Early Retirement Pay (213)	\$8,349	\$10,144	\$4,798	\$688	-46%	-86%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$423	N/A	N/A
Official Bond Premiums (525)	\$600	\$600	\$200	\$400	-10%	100%
Postage and Postage Machine Rental (532)	\$284	\$552	\$655	\$172	-12%	-74%
Purchased Property Services; Rentals (440)	\$49	\$40	\$185	\$80	13%	-57%
Miscellaneous Objects (876 to 899)	\$53	\$110	\$180	\$76	10%	-58%
Dues and Fees (810)	\$0	\$0	\$0	\$69	N/A	N/A
Equipment (730)	\$2,120	\$0	\$0	\$0	-100%	N/A
Library Books (640)	\$8,530	\$13,110	\$3,058	\$0	-100%	-100%
Light and Power - Other than Heating and Cooling (625)	\$937	\$446	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Gas (622)	\$0	\$6,146	\$0	\$0	N/A	N/A

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Fremont Community Schools (7605)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Utility Services Removal of Refuse and Garbage (412)	\$0	\$601	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$0	\$9,838	\$0	\$0	N/A	N/A
Land and Easements (710)	\$200	\$0	\$0	\$0	-100%	N/A
Pre-2008 object code - temporary salaries (header) (130)	\$0	\$10,168	\$0	\$0	N/A	N/A
Stipends (131)	\$0	\$9,638	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$278	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$4,328	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$8,160,236	\$7,907,278	\$7,698,235	\$6,540,335	-5%	-15%
Student Instructional Support						
Certified Salaries (110)	\$522,476	\$515,764	\$547,766	\$550,142	1%	0%
Noncertified Salaries (120)	\$75,769	\$69,866	\$79,415	\$74,076	-1%	-7%
Group Health Insurance (222)	\$17,408	\$8,552	\$6,594	\$70,731	42%	> 500%
Social Security-Certified Employee Retirement (212)	\$38,823	\$38,305	\$40,294	\$39,868	1%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$12,971	\$13,608	\$16,132	\$13,118	0%	-19%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$12,285	\$13,190	\$15,686	\$12,892	1%	-18%
Public Employees Retirement Fund (214)	\$6,063	\$6,399	\$8,929	\$7,846	7%	-12%
Social Security-Noncertified Employee Retirement (211)	\$5,340	\$4,942	\$5,548	\$5,086	-1%	-8%
Group Life Insurance (221)	\$0	\$0	\$0	\$3,687	N/A	N/A
Other purchased property services (490 to 499)	\$0	\$0	\$0	\$2,400	N/A	N/A
Travel (580)	\$312	\$2,510	\$2,123	\$1,878	57%	-12%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$1,487	N/A	N/A
Operational Supplies (611)	\$201	\$721	\$1,117	\$673	35%	-40%
Student Instructional Support Total	\$691,649	\$673,856	\$723,603	\$783,883	3%	8%
Overhead and Operational						
Noncertified Salaries (120)	\$917,054	\$944,480	\$869,696	\$907,310	0%	4%
Light and Power - Other than Heating and Cooling (625)	\$373,332	\$367,249	\$454,857	\$345,820	-2%	-24%
Group Health Insurance (222)	\$315,233	\$262,245	\$191,931	\$337,998	2%	76%
Vehicles (731)	\$0	\$171,505	\$0	\$292,027	N/A	N/A
Operational Supplies (611)	\$260,085	\$245,264	\$248,362	\$247,846	-1%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$189,284	\$138,525	\$96,831	\$196,033	1%	102%
Certified Salaries (110)	\$207,106	\$236,401	\$91,073	\$146,169	-8%	60%
Equipment (730)	\$185,409	\$194,764	\$206,413	\$133,296	-8%	-35%
Gasoline and Lubricants (613)	\$93,892	\$85,703	\$113,393	\$106,863	3%	-6%
Purchased Services; Student Transportation Services (510)	\$0	\$43,419	\$30,869	\$101,971	N/A	230%

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Public Employees Retirement Fund (214)	\$60,770	\$69,246	\$87,025	\$87,590	10%	1%
Heating and Cooling for Buildings - Gas (622)	\$28,267	\$4,755	\$61	\$73,645	27%	> 500%
Purchased Property Services; Repairs and Maintenance Services (430)	\$5,097	\$5,674	\$17,668	\$71,190	93%	303%
Social Security-Noncertified Employee Retirement (211)	\$65,890	\$67,678	\$62,102	\$63,503	-1%	2%
Purchased Professional and Technical Board of Education Services (318)	\$700	\$1,750	\$75,912	\$56,908	200%	-25%
Computer Hardware (741)	\$0	\$0	\$0	\$36,958	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$460	\$698	\$0	\$36,476	198%	N/A
Telephone (531)	\$16,349	\$26,717	\$28,832	\$19,578	5%	-32%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$19,069	N/A	N/A
Nonlicensed Employees Temporary Salaries (136)	\$9,490	\$5,457	\$13,715	\$16,559	15%	21%
Tires and Repairs (612)	\$32,114	\$45,295	\$21,674	\$16,293	-16%	-25%
Teacher Retirement Fund, After 7-1-95 (216)	\$8,908	\$9,254	\$11,626	\$15,348	15%	32%
Social Security-Certified Employee Retirement (212)	\$15,557	\$17,726	\$6,872	\$11,102	-8%	62%
Connectivity (744)	\$0	\$0	\$0	\$8,596	N/A	N/A
Other Employee Benefits (241 to 290)	\$3,551	\$2,304	\$4,385	\$8,127	23%	85%
Group Life Insurance (221)	\$6,600	\$3,974	\$9,410	\$7,454	3%	-21%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$6,696	N/A	N/A
Dues and Fees (810)	\$4,376	\$4,903	\$5,890	\$5,991	8%	2%
Other Technology Hardware (746)	\$0	\$0	\$0	\$4,828	N/A	N/A
Other Communication Services (533 to 539)	\$0	\$225	\$550	\$4,800	N/A	> 500%
Travel (580)	\$1,084	\$5,491	\$5,169	\$3,245	32%	-37%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,254	\$2,258	\$1,637	\$2,584	3%	58%
Other General Supplies (615, 660 to 689)	\$5,211	\$8,448	\$13,579	\$2,523	-17%	-81%
Advertising (540)	\$1,685	\$1,724	\$2,331	\$2,388	9%	2%
Severance/Early Retirement Pay (213)	\$0	\$0	\$0	\$2,098	N/A	N/A
Utility Services Water and Sewage (411)	\$2,410	\$6,026	\$990	\$2,046	-4%	107%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$3,879	\$5,796	\$1,530	\$1,949	-16%	27%
Purchased Property Services; Rentals (440)	\$340	\$729	\$692	\$1,739	50%	151%
Postage and Postage Machine Rental (532)	\$1,981	\$1,954	\$1,622	\$1,585	-5%	-2%
Purchased Property Services; Construction Services (450)	\$13,815	\$9,356	\$2,956	\$1,301	-45%	-56%
Official Bond Premiums (525)	\$0	\$0	\$0	\$300	N/A	N/A
Meals Provided (235)	\$0	\$0	\$0	\$224	N/A	N/A
Buildings (720)	\$2,060	\$150	\$1,551	\$181	-46%	-88%
Food Purchases (614)	\$0	\$0	\$3,900	\$176	N/A	-95%
Other purchased property services (490 to 499)	\$0	\$0	\$0	\$136	N/A	N/A
Improvements Other Than Buildings (715)	\$669	\$0	\$0	\$35	-52%	N/A

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Student Transportation Purchased From Another School Corporation Within The State (511)	\$66,193	\$42,360	\$53,846	\$0	-100%	-100%
Periodicals (650)	\$0	\$95	\$166	\$0	N/A	-100%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,869	\$2,970	\$722	\$0	-100%	-100%
Unemployment compensation (230)	\$216	\$0	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Electricity (621)	\$482	\$431	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$2,904,669	\$3,042,999	\$2,739,839	\$3,408,551	4%	24%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$0	\$0	\$350,000	\$2,053,446	N/A	487%
Redemption of Principal (831)	\$2,875,123	\$2,093,200	\$1,324,925	\$1,672,441	-13%	26%
Equipment (730)	\$507,806	\$401,147	\$340,255	\$258,847	-16%	-24%
Pre-2008 object code - temporary salaries (header) (130)	\$115,270	\$109,370	\$110,499	\$110,043	-1%	0%
Interest on Bonds or Notes (832)	\$181,239	\$74,576	\$43,253	\$103,284	-13%	139%
Land and Easements (710)	\$73,184	\$103,357	\$53,320	\$52,552	-8%	-1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$0	\$0	\$30,776	N/A	N/A
Social Security-Noncertified Employee Retirement (211)	\$10,120	\$8,775	\$5,554	\$5,695	-13%	3%
Operational Supplies (611)	\$0	\$0	\$0	\$5,591	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$0	\$0	\$0	\$5,033	N/A	N/A
Unemployment compensation (230)	\$171	\$8,283	\$2,952	\$3,413	111%	16%
Social Security-Certified Employee Retirement (212)	\$3,485	\$3,196	\$2,803	\$2,638	-7%	-6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,632	\$0	\$0	\$2,100	-5%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$61	\$1,476	N/A	> 500%
Advertising (540)	\$0	\$0	\$0	\$407	N/A	N/A
Public Employees Retirement Fund (214)	\$6,189	\$4,842	\$0	\$250	-55%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$16	\$13	N/A	-19%
Workers Compensation Insurance (225)	\$24,840	\$0	\$0	\$0	-100%	N/A
Noncertified Salaries (120)	\$63,759	\$49,678	\$0	\$0	-100%	N/A
Nonoperational Total	\$3,863,818	\$2,856,425	\$2,233,637	\$4,308,005	3%	93%
Grand Total	\$15,620,372	\$14,480,557	\$13,395,315	\$15,040,774	-1%	12%